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The Public Accounts

Our Liberal contemporary has taken a column and three-quarters of its valuable space in an attempt to elucidate the Public Accounts. Its success may be summed up more or less accurately in the following extract:

"It (The Guardian) complains because the current account which was always headed 'Provincial Treasurer's Balance Sheet' under both Liberal and Conservative governments in the past now appears as 'Provincial Treasurer's Statement.' The answer is: The auditor considers the latter a more accurate heading."

In other words does the Patriot contend that as the Provincial Treasurer's balance sheet does not balance, it has no right to that title and should be placed under the heading "Statement,"—a Statement, of course, of no significance so far as binding the Government is concerned?

In order to show the difference under the new method of accounting and the old, we submit a comparative statement from the 1926 Public Accounts and one from the Accounts of the Lea Government for 1930. Our readers will see from a perusal of these that under the Stewart Government the actual expenditure and the recapitulation agreed in every instance, whereas in the 1930 statements they are largely at sixes and sevens. We submit that the compilation of the accounts on the present occasion is more calculated to mislead the average reader than to enlighten him.

1926

Table with columns: Expenditure, Recapitulation, Administration of Justice, Department of Agriculture, Department of Education, etc.

1930

Table with columns: Expenditure, Recapitulation, Administration of Justice, Dept. of Agriculture, Dept. of Education, etc.

Notwithstanding our contemporary's elaborate attempts to explain the Public Accounts it has failed to enlighten its readers as to how the Government made its statement of Revenue and Expenditure balance with a difference of \$24,465.83 more on one side than the other.

Robbing Peter To Pay Paul

The more one looks into the Public Accounts laid over in the Legislature, the more extraordinary the compilation appears to be. In practically no sense of the word can they be accepted as a clear and explicit statement of the financial affairs of the Province. Double entry book-keeping is not followed in provincial accounting, and therefore the public are at the mercy of the compilers of the Public Accounts. In double entry the accounts must balance. In the free and easy method adopted by the Lea Government a true balance is not required. All the officials evidently have to do is to adjust both sides of the account to suit the circumstances. This, no doubt, explains the discrepancy of \$24,465.83 unaccounted for in the statement of Revenue and Expenditure, referred to in previous articles on this page.

With regard to the \$22,891.35 shown on the Revenue side of the Accounts as revenue in Department of Agriculture, we note, on turning up the reference in the statement to page 189, appendix 6, that the revenue figures given there total only \$7,513.22. Perhaps the Premier will explain this discrepancy in his budget speech.

Again, the sum of \$163,599.47 is shown in the statement of Revenue and Expenditure under Real Estate account. In the general summary, Government?

Government made its statement of Revenue and Expenditure balance with a difference of \$24,465.83 more on one side than the other.

In the statement of loans, a column of figures appears under the heading "Net Amount of Issue." An examination of these figures shows that they are the amount unprovided for after deducting accumulated sinking funds. Why the misnomer? Attention must be called to the extraordinary manner in which the Sinking Funds have been manipulated. In the details of the Sinking Fund Account, No. 1, for \$100,000 falling due in 1931, the sum of \$2,166.41 appears as having been transferred from Account No. 2, Sinking Fund for repayment of bonds, \$39,000, due in 1933. Surely this is not a legitimate method of providing for the repayment of Account No. 1, as it seriously affects the already doubtful provision for the repayment of the issue detailed in Account No. 2.

It will be recalled that the Bell Government, of which the Hon. W. M. Lea was also Provincial Secretary-Treasurer, appropriated for government purposes the government bonds then accumulating and substituted I. O. U.'s. What difference is there between the Bell Government system of financing and the method now adopted by the Lea Government?



By James W. Barton, M.D.

That Body of Hours

TIRED—BUT NOT BY WORK

The man or woman who sits in an office all day, with many different matters to consider, many plans and decisions to make, finds himself or herself very tired toward evening and naturally blames it on the trials and difficulties of the daily work. Tiredness of body and mind during hard mental tasks will tire one quite readily.

Other men and women will have simple routine work all day and they will also find themselves "tired out" toward evening. It cannot therefore be the work that is so fatiguing but something else. The real cause is due in many cases to overeating or constipation.

Why? Because food that is not used up by energy is stored up in the body as fat or is deposited in the large intestine as waste.

It is this sitting all day, eating large meals which leave a large amount of waste that is the cause of constipation in many cases, and usually what leads to the poor color and texture of the skin of indoor workers. The skin becomes muddy in appearance.

These same individuals in most cases feel that they must have "the meat and vegetables. Thus food is not eaten and eat large quantities which is Nature's way of reviving man becomes, by overeating, the very cause of his tiredness, his fatigue.

But you say "exercise will make one tired also, so what's the difference whether I get tired from too much food and constipation, or from exercise, as they both cause the formation of wastes in the blood."

But the wastes manufactured by exercise, owing to the greater strength of the heart, and increased circulation of the blood, are soon removed from the body by the greater activity of the skin, the lungs, the kidneys, and the intestine. On the other hand wastes from overeating accumulating in the large intestine remain there, and a portion of them is absorbed into the blood and carried to every part of the body. A constipated individual is therefore a tired individual all the time.

So just think about the matter a little, and if you feel tired all the time, and your work is not sufficient to cause this tiredness, it is very likely that you are eating more than you need for your particular work, or that your intestine is a little slow in action.

A hard working mechanic, or a person that engages in outdoor work or exercise can safely eat a little more than they need because wastes will be removed regularly by the increased activity of the organs whose duty it is to get rid of wastes.

More Misrepresentation

In its search for a red herring to distract attention from provincial issues, the local Liberal organ, in scare heading type, attributes the decline in farm prices in Canada to the Bennett Government. We recommend to our contemporary a careful perusal of the annual report of the Provincial Department of Agriculture, issued under the authority of the Hon. W. M. Lea, Premier and Minister of Agriculture. According to this report, "markets for farm products reacted to world wide conditions of depression by steady reduction to lower price levels." The Bennett Government could not prevent a reaction to world wide conditions of depression, but it did take immediate steps to check the depression in Canada and to offset the effect of world wide conditions by tariff adjustments which will at least assure to the farmer and the manufacturer the benefit of the home market, a market which the King Government ruthlessly exploited in the interests of foreign producers. Thanks to the aggressive administration now at Ottawa, Canada today is farther on the road to recovery from depression than possibly any country in the world. Let our contemporary seriously ask itself: Where would we be today if the defunct King Government had been in power?

As the result of a rationalization policy adopted by a group of Scottish shipbuilders, Beardmore's shipyard at Dalmuir, Scotland, which originally cost \$5,000,000, and turned out some of the finest naval craft during the World War, has been sold under the hammer.

Notes by the Way

Mr. Ramsay MacDonald, Prime Minister of Great Britain, on one of his rare incursions into journalism, expressed the opinion that the best thing that any man can hope to get out of life is to reach a place where honor and regard and thankfulness come to him as his reward.

Mr. E. W. Beatty, President of the C. P. R. who has recently been honored with the degree of Doctor of Laws by the University of St. Andrews in one of his addresses to a gathering of boys said: "We like a boy or man who stands on his own feet," "one who looks everyone in the eye, who succeeds because he works and because he uses his ability for his own advancement without injuring anybody else."

There is not the slightest ground for the rumours that have gained credence that the Government intends to abandon the air mail service completely. The foundation and basic fabric of the service will be maintained, and it is confidently hoped that with returning prosperity it will be found practicable later on to restore the full service, if not, indeed, extend it as had been originally planned. The present reduction is an economic move only.

For the happy consummation of negotiations in India, now announced, the laurels must go to Lord Irwin, who has conducted the tortuous negotiations with the patience of Job and frequently at great personal inconvenience to himself, says the Bombay Times of India. His Excellency counted nothing too much in pursuit of his single-minded purpose, which was to bring peace to a distracted country before he left its shores. For the achievement of that ambition he must be profoundly thankful. Lord Irwin may be criticized for giving away too much, but when the terms of the agreement come to be examined we are confident the concessions will not be found too great a price.

"I wish," said Mayor Jimmy Walker of New York, interviewed at Dallas, Texas, "that all newspapers would suspend publication for a while." The Hon. Jimmy has been much annoyed lately by pieces in the papers about him. Yet if the papers did suspend he would be even less happy. There is, for a man in public life, one thing worse than being written up in the papers, and that is not being mentioned at all.

The facts about Age are not at all the same as the fiction about youth. Look at the first half-dozen celebrities whose names step into mind, say, Shaw, Barrie, Inge, Wells, Kipling, Lodge. They are the men who are in the full stream of the current of life; the men for whom this age will be remembered. And their ages are respectively 74, 70, 64, 65 and 79.

Good manners are the poetry of behavior. Also, they are usually the hall-mark of reliability. The idea that because a man is gruff, boorish, and generally unpleasant, therefore he must be honest, is very far from the truth. Lady Margaret Sackville in the Scots Observer.

Mr. George Russell, the famous "AE" of Irish poetry, who recently told an American audience to cultivate dreams as a release for hidden genius, probably does not expect that very many people will take him seriously. Nevertheless, in a sadly imperfect world there ought to be plenty of us ready to adopt any device for rounding off the sharp corners of existence. That was how Mr. Russell's own dreams began. As a young man, he worked in an office, and he hated it. He found that the best way out was to create a dream world of his own in which he might live in the evenings. He developed himself to this venture, and at night, then he found that dreams began to come to him unsought, developing within him a genius whose existence he had hardly suspected. Poetry came to him while he slept, just as it did to Coleridge. The unreal world became real and life became the richer for it.

I believe that a five-hour working day would make a noticeable difference to the death-rate of this country, says A. C. Mclellan in the London Daily Express. For most workers sixteen hours out of every twenty-four are occupied in work and sleep. About four more are required for meals and travelling. So that four hours a day is all that remains for recreation, study, amusements, and the thousand and one things we all want to do but can never find time for. An extra two or three hours of leisure a day would make us a healthier and happier race, would positively promote prosperity, and would provide us with that golden opportunity to become a more cultured and intellectual nation.

Reminders and Reviews

MYTHOLOGY

When Prometheus regained the fire from Olympus, Jupiter was so enraged that he planned for man a curse in the shape of a woman. It would be interesting to know how they managed without women up to that time, but they seemed to have "dragged along" somehow. This "bewitching evil," fashioned in Olympus, must have been the world's wonder-woman; we are told that all the gods had a hand in her making. "One gave her beauty, another persuasive charm, a third the faculty of music," and they named her Pandora, "the gift of the gods." Prometheus, who had his own opinion of Jove and the other Olympians, had warned his brother, Epimetheus, to be careful of what he accepted from them; but who could blame poor Epimetheus for taking Pandora at face value when she was offered to him. Needless to say he accepted her without any hesitation whatever, and his gullibility brought a lot of misfortune on us. The gods, in their subtlety, had given Pandora a casket when she left Olympus, which they had forbidden her to open. They knew just what would happen, of course. It wasn't long before her curiosity demanded satisfaction and she lifted the cover. Immediately our troubles tumbled out and, being equipped with wings, started on their mission of plaguing mankind. Among them may be mentioned—"Gout, rheumatism, and colic for the body; envy, spite and revenge for the mind." Pandora hurried to replace the cover, but the harm was done and only "one thing remained in the casket—hope."

RAPHAEL

It was difficult to attain distinction in Art during the lifetime of Raphael (Santi), Michelangelo was eight years old when Raphael was born in 1483; Leonardo da Vinci, Fra Bartolommeo, and Andre del Sarto, all great painters and fellow countrymen, were contemporary artists. Yet in that brilliant company Raphael shone as a genius in the art of grouping and space management. His greatest compositions are to be found in the Vatican apartments and represent, in the Stanze, allegorical studies of Religion and History; in the Loggia, frescoes from Old Testament history. In the decorations of the Stanze alone there are hundreds of figures grouped and painted, enough work, one would think, for a lifetime. When we remember the number of portraits, madonnas and other studies that Raphael left to the world, we marvel at his energy. He certainly didn't waste many hours in his thirty-seven years of life.

He is known to us particularly as a painter of beautiful madonnas; the best known of these are the Sistine Madonna, and the Madonna of the Chair. In the latter painting the Blessed Mother and Child are clothed as Italian peasants, and it conveys, even in a small print of the original, a simple sweetness—a tenderness that appeals to everyone.

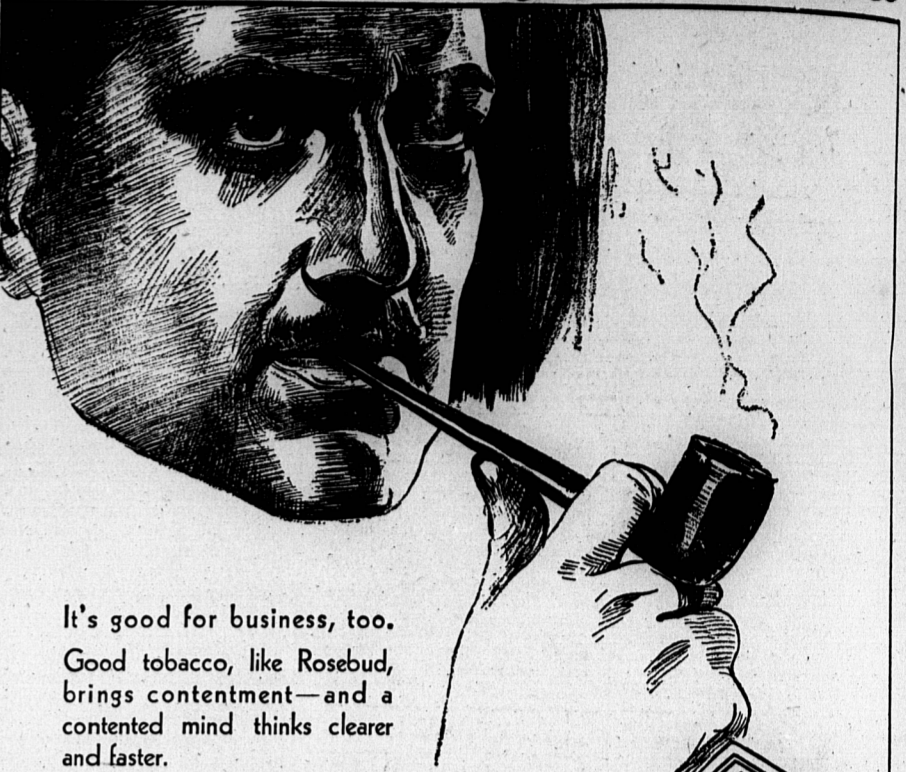
Music

The owner of a Stradivari has, today, a small fortune in his possession. They are very rare and believed to be the world's most perfect violins. Antonio Stradivari of Cremona lived between 1650 and 1737; when he was seventeen he began making violins probably as the pupil of Nicholas Amati. Some instruments, signed by Amati and dated in the seventies, bear evidence to Stradivari's workmanship. Setting up for himself in 1680 Stradivari improved on Amati's model in many ways. The various degrees of thickness in the wood were more exactly determined, the formation of the scroll altered, and the varnish more highly colored. The violins produced by this master between 1698 and 1725 are supposed to be the final word in excellence, and display the highest possible finish. From 1725-30 the instruments are not so fine. After 1730 many are signed "sub disciplina Stradivari" and were probably made by his two sons, Omobono and Francesco.

Johann Sebastian Bach

It is said that through five consecutive generations of the Bach family there were fifty musicians of more or less talent. Johann, the outstanding Bach, was born at Thuringia in 1685, (the same year that Handel was born.) His parents died when he was in his tenth year and he was left to the care of an elder brother, an organist, who taught him the rudiments of music. Traditions tell us that this brother grew jealous of Johann, as his remarkable talent became evident, and refused him access to the very little knowledge available at that period. He was par-

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SAVE THE POKER HANDS

In April Time

(Montreal Gazette)

If more poetry has been written about springtime than any other season of the year, there is good reason for its being done. For nature herself gives us the cue. Springtime is the essence of poetic expression. Never more keenly do we feel this than in the month of April, which, according to olden chronicles, is the "opener of all things." Probably in temperate northern climes we realize the sharp contrasts of the seasons far more relishfully than do the folk who live in the tropics. For human emotion, requires some such stimulus as uprisings from the embattled elements, just as music uprisings from the waves of the sea, or leaves break into mystic melody when swept by the winds. There is something about the April prelude that winds its way into the depths of the human heart. The lengthening days; the seeds fingering their way upwards towards the light; the old roots feeling anew the throb of sun warmth; the sap again climbing in the trees "almost as though it could be heard," as Richard Jefferies aptly says; the dangling "lamb's tails" upon the hazels and beaded pussy-willows, the firstlings of the hedgerows. These are some of the ancient signals of April-time, and it is noticeable that some fresh inward impulse is putting a faint blush of rare, delicate, color upon the arched boughs of the shrubbery.

Yet there are some other indications of the all-transforming spring, still more expressive of its genius. Crocuses begin to spread their fine, purple and gold. The snowdrop appears in its clean whiteness, a pure cap of the snowflake from which it takes its name. In the woodlands, pale anemones begin to thrust their delicate stalks through the old sodden leaves. Buds are swelling upon the tree boughs, and the lawns are turning green; and before April is out, the dandelions begin to scatter their golden coin. Nothing is more characteristic of springtime than the return end endless chatter of the birds.

"When proud-pied April, dressed in all his trim Hath put the spirit of youth in everything."

And if the season, in some artless entangled wilfulness, puts magic of melody into the passing moods, the birds become choristers of the event April everywhere sets about the business of re-creation.

Clerk Maxwell says that the electrons, or atoms of light, have worked for countless millenniums, without showing any loss of energy. It is not so with the springtime blooms?



HEAR THE VOICE

Hear the voice of the Bard, Who present, past, and future sees; Whose ears have heard The Holy Word That walked among the ancient trees;

Calling the lapsed soul, And weeping in the evening dew; That might control The starry pole And fallen, fallen light renew!

"O Earth, O Earth return! Arise from out the dewy grass! Night is worn, And the morn Rises from the slumbrous mass.

"Turn away no more; Why wilt thou turn away? The starry floor, The watery shore, Is given thee till the break of day."

—William Blake.



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